



**ASSEMBLY AMENDMENT 86,
TO ASSEMBLY SUBSTITUTE AMENDMENT 1,
TO 2009 ASSEMBLY BILL 75**

June 11, 2009 – Offered by Representative MURSAU.

1 At the locations indicated, amend the substitute amendment as follows:

2 **1.** Page 241, line 14: after that line insert:

3 “(eo) Unemployed homeowner tax

4 credit GPR C 5,000,000 5,000,000”.

5 **2.** Page 252, line 14: decrease the dollar amount for fiscal year 2009–10 by
6 \$10,000,000 for the purpose of funding, in the amount of \$5,000,000 in each fiscal
7 year 2009–10 and 2010–11, the unemployed homeowner tax credit appropriation
8 account under s. 20.835 (2) (eo).

9 **3.** Page 367, line 17: after that line insert:

10 “**SECTION 627e.** 20.835 (2) (eo) of the statutes is created to read:

11 20.835 (2) (eo) *Unemployed homeowner tax credit.* The amounts in the
12 schedule to pay the claims approved under s. 71.07 (8m).”.

1 **4.** Page 791, line 6: after that line insert:

2 “**SECTION 1583v.** 71.07 (8m) of the statutes is created to read:

3 71.07 **(8m)** UNEMPLOYED HOMEOWNER TAX CREDIT. (a) *Definitions.* In this
4 subsection:

5 1. “Claimant” means an eligible individual who claims the credit under this
6 subsection.

7 2. “Eligible individual” means an individual who has received unemployment
8 compensation from this state during the taxable year to which the individual’s claim
9 relates.

10 3. “Homestead” means the primary residence owned and occupied by the
11 claimant, including owned as a joint tenant or tenant in common, or occupied as a
12 buyer in possession under a land contract, and the land surrounding it, not exceeding
13 one acre, that is reasonably necessary for use of the dwelling as a home, and may
14 consist of a part of a multidwelling or multipurpose building and a part of the land
15 upon which it is built.

16 4. “Household” means a claimant and an individual related to the claimant as
17 husband or wife.

18 5. “Property taxes accrued” has the meaning given in s. 71.52 (7).

19 (b) *Filing claims.* Subject to the limitations provided in this subsection, a
20 claimant may claim as a credit against the tax imposed under s. 71.02 or 71.08 an
21 amount equal to 10 percent of the property taxes accrued in the year to which the
22 claim relates. If the allowable amount of the claim exceeds the income taxes
23 otherwise due on the claimant’s income, the amount of the claim not used as an offset
24 against those taxes shall be certified by the department of revenue to the department

1 of administration for payment to the claimant by check, share draft, or other draft
2 from the appropriation under s. 20.835 (2) (eo).

3 (c) *Limitations.* 1. An individual may claim a credit under this subsection only
4 for his or her homestead on which the individual has property taxes accrued.

5 2. An individual may claim the credit under this subsection only if the amount
6 of unemployment compensation the individual receives in the year to which the
7 claim relates equals at least 10 percent of the individual's federal adjusted gross
8 income or, if the individual is married, at least 10 percent of the individual's and his
9 or her spouse's federal adjusted gross income, in the year to which the claim relates.

10 3. The maximum credit that may be claimed by a claimant is \$200.

11 4. No credit may be allowed under this subsection unless it is claimed within
12 the time period under s. 71.75 (2).

13 5. Only one claimant per household per year may claim a credit under this
14 subsection.

15 6. No credit may be claimed under this subsection by a part-year resident or
16 a nonresident of this state.

17 7. The right to file a claim under this subsection is personal to the claimant and
18 does not survive the claimant's death. When a claimant dies after having filed a
19 timely claim the amount thereof shall be disbursed under s. 71.75 (10). The right to
20 file a claim under this subsection may be exercised on behalf of a living claimant by
21 the claimant's legal guardian or attorney-in-fact.

22 8. A claim under this subsection may be claimed only for a taxable year that
23 begins after December 31, 2008, and before January 1, 2010.

24 9. The maximum total amount of claims that may be paid under this credit is
25 \$10,000,000. If the total amount of eligible claims exceeds \$10,000,000, the

1 department of revenue shall prorate the amount of the payment that each eligible
2 claimant receives.

3 (d) *Administration.* Subsection (9e) (d), to the extent that it applies to the credit
4 under that subsection, applies to the credit under this subsection.”.

5 **5.** Page 796, line 1: after “(6e),” insert “(8m).”.

6 **6.** Page 797, line 3: after “s. 71.07 (3w),” insert “unemployed homeowner tax
7 credit under s. 71.07 (8m).”.

8 **7.** Page 1863, line 15: delete lines 15 to 23.

9 **8.** Page 1875, line 6: after that line insert:

10 “(8u) UNEMPLOYED HOMEOWNER TAX CREDIT. The treatment of sections 71.07
11 (8m), 71.08 (1) (intro.) (as it relates to the credit under section 71.07 (8m) of the
12 statutes), and 71.10 (4) (i) (as it relates to the credit under section 71.07 (8m) of the
13 statutes) of the statutes, first applies to taxable years beginning on January 1,
14 2009.”.

15 (END)